

TAX TRIBUNAL ACT (EXCERPT)
Act 186 of 1973

CHAPTER 2

205.721 Tax tribunal; creation; quasi-judicial agency; appointment, reappointment, and terms of members; vacancy.

Sec. 21. The tax tribunal is created and is a quasi-judicial agency which, for administrative purposes only, is in the department of treasury. The tribunal consists of 7 members appointed by the governor, with the advice and consent of the senate, for terms of 4 years. The 2 additional members first appointed by this amendatory act shall first serve for 3 years. A member may be reappointed and a vacancy shall be filled for an unexpired term in the same manner as the appointment is made for a full term.

History: 1973, Act 186, Eff. July 1, 1974;—Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976.

Compiler's note: For transfer of the Tax Tribunal from the Department of Treasury to the Department of Commerce, budget procurement and management related functions from the Department of Treasury to the Director of the Department of Commerce, and the power to designate the chairperson of the Tax Tribunal to the Governor, see E.R.O. No. 1991-15 compiled at MCL 205.800 of the Michigan Compiled Laws.

205.722 Tax tribunal; qualifications of members; oath; requirements; prohibitions; compensation and expenses.

Sec. 22. (1) The members of the tribunal shall be citizens of the United States and residents of this state. At least 2 members shall be attorneys admitted to practice in this state who have been engaged for at least 5 years immediately preceding the appointment in active government, corporate, or private practice dealing with federal and state or local tax matters, including property taxes, or in the discharge of a judicial or quasi-judicial office. At least 1 member shall be a certified assessor holding the highest level of certification granted by the state assessors board. At least 1 member shall be a professional real estate appraiser holding a recognized certification indicating competence in the valuation of complex income producing and residential property of the type subject to property taxation, with a certification having required a review of sample appraisals and 5 years of experience as an appraiser. At least 1 member shall be a certified public accountant with 5 years of experience in state or local tax matters. Appointees who are not attorneys, certified assessors, professional real estate appraisers, or certified public accountants shall have at least 5 years of experience in state or local tax matters.

(2) Each member shall take and subscribe to the constitutional oath of office before entering on the discharge of his or her duties.

(3) Each member shall devote his or her entire time to, and personally perform the duties of, his or her office and shall not engage in other business or professional activity for remuneration.

(4) Each member shall receive an annual salary as determined by law and shall be reimbursed for his or her actual and necessary expenses at the rate determined by the administrative board.

History: 1973, Act 186, Eff. July 1, 1974;—Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976;—Am. 2008, Act 127, Imd. Eff. May 9, 2008.

205.723 Tax tribunal; election and duties of chairman.

Sec. 23. Annually, the tribunal shall elect 1 of its members as chairman who shall assign matters, apportion business of the tribunal, and perform other duties prescribed by law.

History: 1973, Act 186, Eff. July 1, 1974.

205.724 Tax tribunal; chief clerk; deputy clerks; oath; bond.

Sec. 24. (1) The tribunal shall have 1 chief clerk.

(2) The tribunal shall have such deputy clerks as, with the chairman's approval, are required and assigned by the chief clerk. The chief clerk shall maintain the records and perform such other duties as the chairman directs or as are prescribed by law.

(3) Each clerk, before taking office, shall take and subscribe the constitutional oath of office and furnish a bond pursuant to Act No. 10 of the Public Acts of 1969, being sections 15.1 to 15.6 of the Michigan Compiled Laws.

History: 1973, Act 186, Eff. July 1, 1974.

205.725 Principal office of tribunal and chief clerk; accommodations and equipment; legal, technical, and secretarial assistance; restrictions on clerks or employees; salaries and expenses of tribunal.

Sec. 25. (1) The principal office of the tribunal and its chief clerk shall be in the city of Lansing, and the department of administration shall furnish suitable accommodations and equipment there.

(2) Subject to appropriations therefor, the tribunal shall have such legal, technical, and secretarial assistance as the chairman deems necessary.

(3) A clerk or employee of the tribunal shall not provide legal, accounting, or technical assistance relevant to a federal, state or local tax matter, or to any other matter of which the tribunal may acquire jurisdiction.

(4) Salaries and expenses of the tribunal shall be paid as provided by law.

History: 1973, Act 186, Eff. July 1, 1974.

205.726 Appointment of hearing officers; conducting hearings; notice of hearing; proposed decision of hearing officer or referee.

Sec. 26. The tribunal may appoint 1 or more hearing officers to hold hearings. Hearings, except as otherwise provided in chapter 6, shall be conducted pursuant to chapter 4 of the administrative procedures act of 1969, 1969 PA 306, MCL 24.271 to 24.287, and the open meetings act, 1976 PA 267, MCL 15.261 to 15.275. Public notice of the time, date, and place of the hearing shall be given in the manner required by the open meetings act, 1976 PA 267, MCL 15.261 to 15.275. A proposed decision of a hearing officer or referee shall be considered and decided by 1 or more members of the tribunal.

History: Add. 1976, Act 365, Imd. Eff. Dec. 23, 1976;—Am. 1978, Act 439, Imd. Eff. Oct. 9, 1978;—Am. 1980, Act 437, Imd. Eff. Jan. 14, 1981;—Am. 2008, Act 126, Imd. Eff. May 9, 2008.